



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

October 29, 2024

Guy M. Oliphint
Chief Financial Officer
Permian Resources Corporation
300 N. Marienfeld St.
Suite 1000
Midland, TX 79701

Re: Permian Resources Corporation
Form 10-K for the Fiscal Year Ended December 31, 2023
Form 8-K filed August 6, 2024
File No. 001-37697

Dear Guy M. Oliphint:

We have limited our review of your filing to the financial statements and related disclosures and have the following comment.

Please respond to this letter within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe a comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this letter, we may have additional comments.

Form 8-K filed on August 6, 2024

Exhibit 99.1

Non-GAAP Financial Measures

Adjusted Operating Cash Flow and Adjusted Free Cash Flow

1. You present adjusted operation cash flow per adjusted basic share and adjusted free cash flow per adjusted basic share. Please remove the per share figures or tell us how the presentation complies with the guidance in Questions 102.05 and 102.07 of the Compliance and Disclosure Interpretations for Non-GAAP Financial Measures.

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In closing, we remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Myra Moosariparambil at 202-551-3796 or Raj Rajan at 202-551-3388 with any questions.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation